

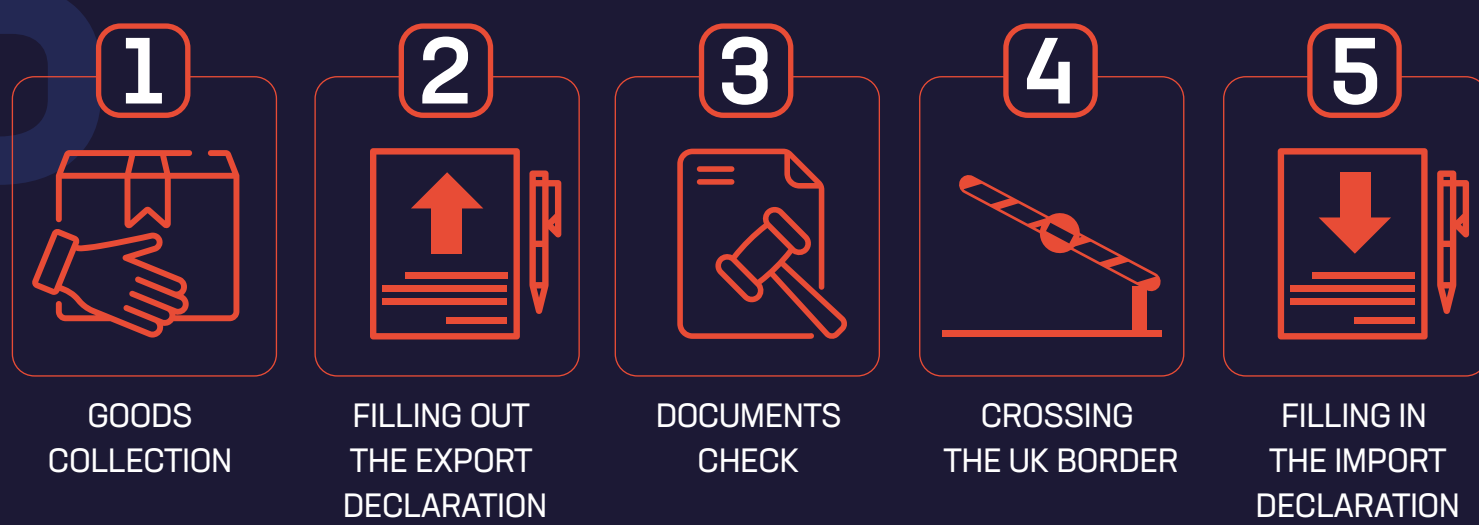
BREXIT

ARRA IS READY



As a result of the United Kingdom's exit from the European Union, compulsory customs controls at the borders and changes to documentation come into force from January 1, 2021. Without these procedures, trade between EU countries and the UK will no longer be possible. In ARRA we have set up a team of people to monitor the situation on an ongoing basis to provide our clients with a trouble-free transport of medicines and other products requiring controlled temperature.

TRANSPORT AFTER BREXIT IN 5 EASY STEPS:



WHAT SHOULD BE DONE TO MAKE THE WHOLE PROCESS AS EASY AS ABOVE?



Please read the following points and check your stage of preparation.



EORI NUMBER

Economic Operators Registration and Identification

Each company must have the number to trade between the UK and the EU. You can get one in your local Tax and Custom Board or online. If you already have the number, please make sure it's active.



COMMODITY CODE

All products which cross the UK border shall be assigned the appropriate customs tariff in accordance with the harmonised system and TARIC. You can find the codes here:

https://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en



COMMERCIAL INVOICE

- Seller's and Buyer's Name, Address, EORI and VAT/Tax ID Number
- Number and Date of the Invoice
- Country of Origin
- Name and Description of the Product
- Number and Type of Packaging
- Gross & Net weight
- 6-digit Commodity Codes (HS)
- Incoterms Delivery (3-letter code plus place)

NOTE! It is worth revising the existing Incoterms. Please avoid the EXW rule, which establishes the least responsibility and commitment on the part of the seller, and the export declaration is the responsibility of the buyer. In case of a tax inspection, you will not be able to justify the sale without VAT, without legal proof. Please also avoid the DDP rule, which transfers the biggest responsibility and involvement to the seller and the import declaration is the seller's responsibility. You will not be able to control the risk associated with the flow of documents and will be responsible for non-compliance. During Brexit, the most important thing will be to consider the FCA and DAP rules.

- Unit Price and Item Value
- Total Value & Currency of Goods
- VAT Tax Rate (in case of export)



PACKING LIST

which must correspond to the Invoice



CSR DOCUMENT



POWER OF ATTORNEY

If you want to, you can authorize the custom agency to make the customs declarations on your behalf. ARRA has contracts with agencies in all countries and can deal with the matter for you.



For more details, please visit our website www.ara.pl/brexit.

In case of any queries, do not hesitate to contact us. We are here for you.

